

**16-86 ST. PETER'S HEALTHCARE V. KAPLAN**

DECISION BELOW: 810 F.3d 175

LOWER COURT CASE NUMBER: 15-1172

QUESTION PRESENTED:

The Employee Retirement Income Security Act of 1974 ("ERISA") governs employers that offer pensions and other benefits to their employees. "Church plans" are exempt from ERISA's coverage. 29 U.S.C. §§ 1002(33), 1003(b)(2). For over thirty years, the three federal agencies that administer and enforce ERISA-the Internal Revenue Service, the Department of Labor, and the Pension Benefit Guaranty Corporation-have interpreted the church plan exemption to include pension plans maintained by otherwise qualifying organizations that are associated with or controlled by a church, whether or not a church itself established the plan.

The question presented is whether the church plan exemption applies so long as a pension plan is maintained by an otherwise qualifying church- affiliated organization, or whether the exemption applies only if, in addition, a church initially established the plan.

CONSOLIDATED WITH 16-74 AND 16-258 FOR ONE HOUR ORAL ARGUMENT.

CERT. GRANTED 12/2/2016